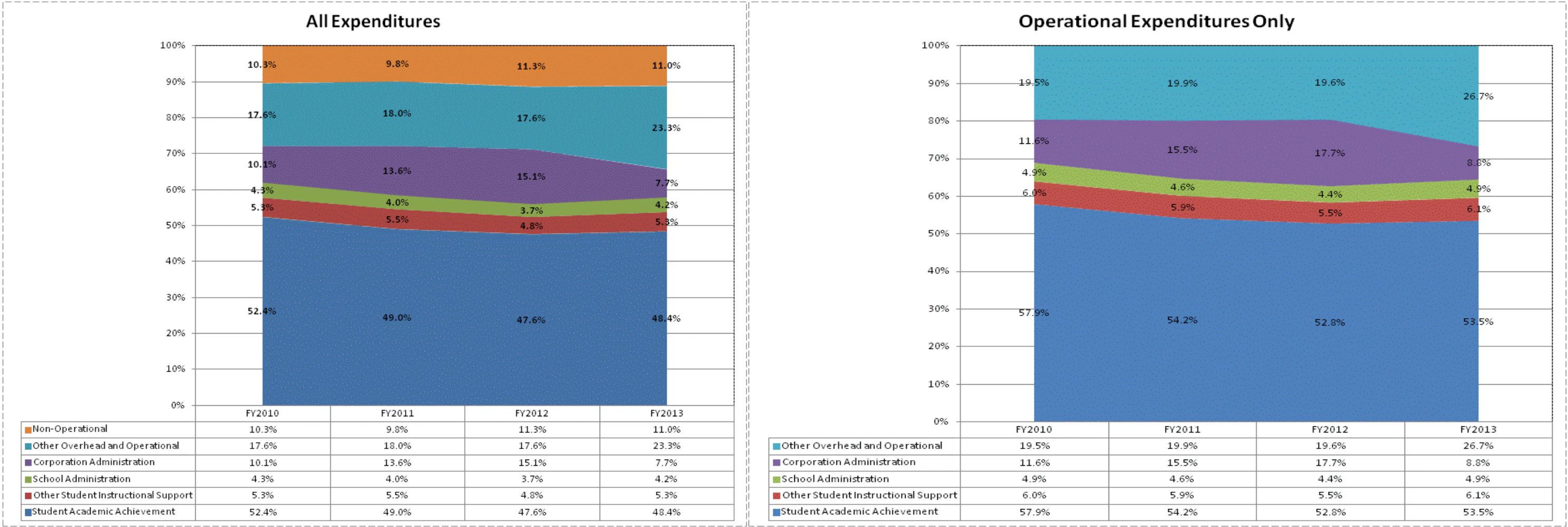


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Jennings County Schools (4015)

Jennings County Schools (4015)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$24,016,118	54.7%	\$28,231,048	55.9%	\$27,717,279	47.6%	\$26,917,931	48.4%
Student Instructional Support	\$3,697,063	8.4%	\$5,236,033	10.4%	\$4,954,131	8.5%	\$5,326,404	9.6%
Overhead and Operational	\$10,393,960	23.7%	\$11,107,205	22.0%	\$19,020,993	32.7%	\$17,255,107	31.0%
Nonoperational	\$5,809,158	13.2%	\$5,916,827	11.7%	\$6,559,546	11.3%	\$6,141,880	11.0%
Grand Total	\$43,916,300		\$50,491,113		\$58,251,949		\$55,641,322	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	63.1%	66.3%	56.1%	58.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Jennings County Schools (4015)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$268,199	\$698,079	\$1,273,609	\$1,185,326	342%	70%	-7%
11100 Regular Programs; Elementary	\$7,994,069	\$11,572,432	\$10,117,498	\$10,063,515	26%	-13%	-1%
11200 Regular Programs; Middle/Junior High	\$1,844,412	\$2,720,411	\$2,575,905	\$2,528,253	37%	-7%	-2%
11300 Regular Programs; High School	\$3,367,581	\$5,370,338	\$5,031,828	\$5,068,177	50%	-6%	1%
11350 Regular Programs; High School; Academic Honors Diploma	\$55,357	\$6,990	\$93,168	\$133,567	141%	> 500%	43%
11590 Other Vocational Education Programs	\$63,032	\$123,568	\$20,650	\$2,663	-96%	-98%	-87%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$111,791	\$97,879	\$496,739	\$471,337	322%	382%	-5%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$3,060	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$19,458	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$48,755	\$42,431	\$47,336	N/A	-3%	12%
12210 Mental Disabilities; Mild Mental Disabilities	\$813,173	\$289,108	\$208,195	\$176,059	-78%	-39%	-15%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$657,412	\$518,964	\$618,565	N/A	-6%	19%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$82,996	\$81,348	\$93,371	N/A	13%	15%
12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$161,910	\$156,846	\$158,525	N/A	-2%	1%
12350 Physical Impairment; Homebound	\$58,415	\$47,887	\$91,070	\$73,985	27%	54%	-19%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$537,035	\$647,513	\$637,435	\$641,096	19%	-1%	1%
12510 Culturally Different; Communication Disorders	\$0	\$173,523	\$58,061	\$59,023	N/A	-66%	2%
12520 Culturally Different; Compensatory	\$28,841	\$103,541	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$1,869,356	\$1,867,154	\$1,787,231	N/A	-4%	-4%
12710 Equal Opportunity At Risk	\$37,411	\$48,994	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$0	\$159,014	\$182,930	\$243,952	N/A	53%	33%
12900 Other Special Programs	\$4,878	-\$2,745	\$0	\$2,056	-58%	N/A	N/A
13100 Adult/Continuing Education Programs; Adult Basic Education	\$190,634	\$402,595	\$126,899	\$154,679	-19%	-62%	22%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$0	\$0	\$398	N/A	N/A	N/A
14300 Summer School Programs; High School	\$6,889	\$0	\$0	\$9,302	35%	N/A	N/A
16100 Remediation Testing	\$184,022	\$79,043	\$84,074	\$84,051	-54%	6%	0%
16200 Preventive Remediation	\$112,568	\$277,321	\$251,632	\$198,836	77%	-28%	-21%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$59,319	\$0	\$0	\$0	-100%	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$309,772	\$586,098	\$571,901	\$518,328	67%	-12%	-9%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,498,828	\$9,933	\$1,781	\$2,137	-100%	-78%	20%
22110 Improvement of Instruction; Service Area Direction	\$710	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$241,499	\$133,602	\$171,391	\$200,714	-17%	50%	17%
22130 Improvement of Instruction; Instructional Staff Training	\$11,252	\$5,414	\$52,861	\$8,719	-23%	61%	-84%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$125,336	\$93,085	\$276,625	\$258,662	106%	178%	-6%
22210 Library/Media Services; Service Area Direction	\$29,107	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$268,363	\$478,363	\$391,812	\$388,022	45%	-19%	-1%
22230 Library/Media Services; Audiovisual	\$16,187	\$10,146	\$6,074	\$9,991	-38%	-2%	64%
22250 Library/Media Services; Computer Assisted Instruction Services	\$72,973	\$44,875	\$787,798	\$79,688	9%	78%	-90%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$60,451	\$88,365	\$103,319	\$102,290	69%	16%	-1%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$490,110	\$505,246	\$538,900	N/A	10%	7%
22360 Instruction, Related Technology; Network Support	\$336,955	\$47,199	\$68,794	\$96,470	-71%	104%	40%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$90,898	\$181,574	\$115,753	N/A	27%	-36%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$41,610	\$65,896	N/A	N/A	58%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$410,592	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$513,931	\$600,063	\$726,005	N/A	41%	21%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$50	\$4,175	\$5,055	N/A	> 500%	21%
26497 2007 Account Code - Teachers Retirement Fund	\$772,011	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$35,822	\$0	N/A	N/A	-100%
Student Academic Achievement Total	\$19,911,122	\$28,231,048	\$27,717,279	\$26,917,931	35%	-5%	-3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Jennings County Schools (4015)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$54,455	\$61,320	\$59,785	\$62,741	15%	2%	5%
21140 Attendance and Social Work Services; Pupil Accounting	\$897	\$414	\$0	\$0	-100%	-100%	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21210 Guidance Services; Service Area Direction	\$207,161	\$275,237	\$279,865	\$286,973	39%	4%	3%
21220 Guidance Services; Counseling Services	\$493,791	\$881,771	\$781,219	\$815,415	65%	-8%	4%
21250 Guidance Services; Records Maintenance	\$8,968	\$0	\$0	\$0	-100%	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$0	\$1,951	\$448	\$1,224	N/A	-37%	173%
21320 Health Services; Medical Services	\$3,953	\$6,334	\$698	\$0	-100%	-100%	-100%
21340 Health Services; Nurse Services	\$174,785	\$389,973	\$435,069	\$492,152	182%	26%	13%
21390 Health Services; Other Health Services	\$10,657	\$0	\$0	\$0	-100%	N/A	N/A
21410 Psychological Services; Service Area Direction	\$0	\$72,255	\$11,912	\$78,160	N/A	8%	> 500%
21420 Psychological Testing	\$0	\$159,635	\$110,870	\$101,201	N/A	-37%	-9%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$320,881	\$398,570	\$297,273	\$317,953	-1%	-20%	7%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$167,219	\$225,290	\$234,693	N/A	40%	4%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$76,150	\$78,516	N/A	N/A	3%
21810 Special Education Administration; Service Area Direction	\$134,537	\$400,451	\$500,840	\$507,431	277%	27%	1%
21990 Other Support Services, Students; Other Student Services	\$0	\$40,559	\$3,901	\$0	N/A	-100%	-100%
24100 Office of The Principal	\$1,543,159	\$2,380,344	\$2,170,811	\$2,349,947	52%	-1%	8%
Student Instructional Support Total	\$2,953,244	\$5,236,033	\$4,954,131	\$5,326,404	80%	2%	8%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$44,770	\$40,445	\$39,114	\$39,078	-13%	-3%	0%
23150 Board of Education; Legal Services	\$24,873	\$32,977	\$10,899	\$16,057	-35%	-51%	47%
23160 Board of Education; Promotion Expenses	\$1,033	\$4,029	\$3,166	\$8,677	> 500%	115%	174%
23210 Executive Administration; Office of The Superintendent	\$176,696	\$274,533	\$259,055	\$260,365	47%	-5%	1%
23220 Executive Administration; Community Relations	\$12,413	\$11,373	\$9,568	\$7,424	-40%	-35%	-22%
23290 Executive Administration; Other Executive Administration Services	\$157,941	\$8,471	\$53,953	\$49,489	-69%	484%	-8%
25110 Fiscal Services; Office of The Business Manager	\$75,012	\$123,575	\$124,891	\$129,129	72%	4%	3%
25140 Fiscal Services; Receiving and Disbursing Funds	\$32,983	\$93,242	\$92,269	\$95,297	189%	2%	3%
25150 Fiscal Services; Payroll Services	\$25,375	\$51,132	\$35,737	\$36,909	45%	-28%	3%
25160 Fiscal Services; Financial Accounting	\$27,289	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$167	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,662	\$1,454	\$2,419	N/A	46%	66%
25199 Other Fiscal Services; Other	\$32,201	\$27,632	\$32,730	\$33,720	5%	22%	3%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$45,452	\$43,898	\$42,235	N/A	-7%	-4%
25720 Personnel Services; Recruitment and Placement	\$0	\$7,188	\$7,053	\$6,425	N/A	-11%	-9%
25750 Personnel Services; Health Services	\$3,806	\$985	\$690	\$3,148,514	> 500%	> 500%	> 500%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$7,759,286	\$4,795	N/A	N/A	-100%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$97,068	\$31,030	\$97,481	N/A	0%	214%
25840 Administrative Technology Services; Systems Operations	\$0	\$1,456	\$5,704	\$6,870	N/A	372%	20%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$270,156	\$284,559	\$281,740	N/A	4%	-1%
25890 Other Technology Services	\$6,373	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$97,840	\$157,991	\$158,408	\$163,427	67%	3%	3%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,174,454	\$3,409,940	\$3,209,706	\$3,273,219	51%	-4%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$673,670	\$424,648	\$445,107	\$444,013	-34%	5%	0%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$172,508	\$141,850	\$79,615	\$97,288	-44%	-31%	22%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$769	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$567,143	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$58,273	\$0	\$0	\$0	-100%	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Jennings County Schools (4015)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26700 Operation and Maintenance of Plant Services; Insurance	\$269,483	\$248,738	\$377,391	\$3,391,942	> 500%	> 500%	> 500%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$22,922	\$0	\$0	\$0	-100%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$39,028	\$62,245	\$147,462	\$94,775	143%	52%	-36%
27100 Student Transportation; Vehicle Operation	\$345,849	\$572,589	\$677,199	\$701,895	103%	23%	4%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$171,071	\$167,444	\$254,207	\$282,585	65%	69%	11%
27400 Student Transportation; Purchase of School Buses	\$216,608	\$185,829	\$258,777	\$18,500	-91%	-90%	-93%
27500 Student Transportation; Insurance on Buses	\$45,640	\$42,119	\$37,623	\$39,042	-14%	-7%	4%
27700 Student Transportation; Contracted Transportation Services	\$2,229,504	\$2,058,208	\$1,984,078	\$1,949,002	-13%	-5%	-2%
27900 Student Transportation; Other Student Transportation Services	\$42,873	\$51,815	\$24,787	\$14,908	-65%	-71%	-40%
27910 Student Transportation; Bus Driver Training	\$0	\$822	\$700	\$0	N/A	-100%	-100%
31100 Food Services Operations; Service Area Direction	\$64,796	\$130,568	\$135,302	\$144,992	124%	11%	7%
31200 Food Services Operations; Food Preparation and Dispensing	\$635,805	\$1,105,552	\$1,059,812	\$1,038,072	63%	-6%	-2%
31300 Food Services Operations; Food Delivery	\$1,050	\$0	\$0	\$0	-100%	N/A	N/A
31400 Food Services Operations; Food Purchases	\$940,150	\$1,141,283	\$1,183,175	\$1,252,521	33%	10%	6%
31900 Other Food Services	\$149,703	\$114,189	\$192,585	\$82,301	-45%	-28%	-57%
Overhead and Operational Total	\$9,540,066	\$11,107,205	\$19,020,993	\$17,255,107	81%	55%	-9%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$15,922	\$248,602	\$220,316	\$225,722	> 500%	-9%	2%
33200 Community Recreation	\$22,087	\$41,908	\$31,641	\$48,175	118%	15%	52%
33400 Athletic Coaches	\$290,028	\$329,497	\$508,261	\$395,380	36%	20%	-22%
33500 Welfare Activities Services	\$0	\$5,205	\$516	\$642	N/A	-88%	24%
33600 Nonpublic School Pupil Services	\$13,549	\$4,590	\$7,453	\$3,507	-74%	-24%	-53%
33910 High School Band Uniforms	\$3,408	\$5,746	\$6,815	\$6,522	91%	13%	-4%
33930 Latch Key Kid Program	\$0	\$472	\$0	\$0	N/A	-100%	N/A
33940 Child Care Services	\$118,227	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$11,602	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$95,812	\$101,532	\$14,849	\$23,326	-76%	-77%	57%
43000 Facilities Acquisition and Construction; Professional Services	\$11,584	\$7,884	\$18,224	\$24,459	111%	210%	34%
45100 Building Acquisition, Construction and Improvements	\$1,580,244	\$1,828,307	\$1,792,461	\$1,270,085	-20%	-31%	-29%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$130,582	\$0	\$0	\$0	-100%	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,100	\$89,499	\$85,186	\$37,728	> 500%	-58%	-56%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$39,850	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$585,171	\$201,616	\$250,841	\$310,829	-47%	54%	24%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$52,987	\$113,775	\$52,644	\$46,687	-12%	-59%	-11%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$220,000	\$250,000	\$265,000	N/A	20%	6%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$427,709	\$0	\$25,000	\$88,668	-79%	N/A	255%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$164,746	\$133,846	\$121,869	N/A	-26%	-9%
52200 Debt Services; Interest on Debt; Temporary Loans	\$65,006	\$39,872	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$56,241	\$55,797	N/A	N/A	-1%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,860,302	\$2,338,219	\$2,795,738	\$2,967,750	60%	27%	6%
54200 Common School Fund; Principal	\$395,899	\$161,989	\$301,455	\$240,187	-39%	48%	-20%
54250 Common School Fund; Interest	\$0	\$10,369	\$8,062	\$9,544	N/A	-8%	18%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$3,000	\$0	\$0	N/A	-100%	N/A
60700 Nonprogramed Charges; Scholarships	\$500	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$5,725,567	\$5,916,827	\$6,559,546	\$6,141,880	7%	4%	-6%
Prorated By Fund							
26491 2007 Account Code - PERF	\$183,816	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,608,721	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,957,852	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Jennings County Schools (4015)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26496 2007 Account Code - Unemployment Compensation	\$16,271	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$19,640	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$5,786,301	\$0	\$0	\$0	N/A	N/A	N/A